



UNITED STATES PATENT AND TRADEMARK OFFICE

UNITED STATES DEPARTMENT OF COMMERCE
United States Patent and Trademark Office
Address: COMMISSIONER FOR PATENTS
P.O. Box 1450
Alexandria, Virginia 22313-1450
www.uspto.gov

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
-----------------	-------------	----------------------	---------------------	------------------

10/617,327

07/09/2003

Isaac J. William

OR01-17301

2831

51067

7590

03/20/2008

ORACLE INTERNATIONAL CORPORATION
c/o PARK, VAUGHAN & FLEMING LLP
2820 FIFTH STREET
DAVIS, CA 95618-7759

EXAMINER

ALMATRAHI, FARIS S

ART UNIT

PAPER NUMBER

3627

MAIL DATE

DELIVERY MODE

03/20/2008

PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No. 10/617,327	Applicant(s) WILLIAM ET AL.	
	Examiner FARIS ALMATRAHI	Art Unit 3627	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 09 July 2003.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-41 is/are pending in the application.
- 4a) Of the above claim(s) 41 is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-40 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☒ The drawing(s) filed on 09 July 2003 is/are: a) ☒ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
 2. ☐ Certified copies of the priority documents have been received in Application No. _____.
 3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ |
| 3) <input checked="" type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date <u>10/13/2004</u> . | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

Status of the Application

1. **Claims 1-41** are pending in this application.
2. **Claim 41** is withdrawn from consideration due to non-elected restriction requirement.

Election/Restrictions

3. Restriction to one of the following inventions is required under 35 U.S.C. 121:
 - I. Claims 1-40, drawn to a tax determining method comprising examining a set of conditions, classified in class 705, subclass 30.
 - II. Claim 41, drawn to a system tax processing comprising a retrieval mechanism, classified in class 705, subclass 19.

The inventions are distinct, each from the other because of the following reasons:

Inventions I and II are related as process and apparatus for its practice. The inventions are distinct if it can be shown that *either*: (1) the process as claimed can be practiced by another, materially different apparatus, or by hand, *or* (2) the apparatus as claimed can be used to practice another, materially different process. (MPEP § 806.05(e)). In this case, the apparatus as claimed can be used to practice another, materially different process, such as retrieving configurable templates and conditions for tax attributes.

Because these inventions are distinct for the reasons given above and have acquired a separate status in the art as shown by their different classification, restriction for examination purposes as indicated is proper.

During a telephone conversation with Arvin Park on March 4, 2008, a provisional election was made without traverse to prosecute Invention I, claims 1-40. Affirmation of this election must be made by applicant in replying to this Office action. Claim 41 is withdrawn from further consideration by the examiner, 37 CFR 1.142(b), as being drawn to a non-elected invention.

Applicant is reminded that upon the cancellation of claims to a non-elected invention, the inventorship must be amended in compliance with 37 CFR 1.48(b) if one or more of the currently named inventors is no longer an inventor of at least one claim remaining in the application. Any amendment of inventorship must be accompanied by a request under 37 CFR 1.48(b) and by the fee required under 37 CFR 1.17(i).

Claim Objections

4. The numbering of claims is not in accordance with 37 CFR 1.126 which requires the original numbering of the claims to be preserved throughout the prosecution. Claim 8 appears twice and what appears to be claims 24 and 25 are numbered a second set of 14 and 15.

Misnumbered claims 8(2nd) to 40 have been renumbered 9-41.

Claim Rejections - 35 USC § 101

5. 35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

Claims 1-40 are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-tangible subject matter. Claims 1 and 20 recite the limitation “if each condition in the set of conditions is satisfied, using a process result associated with the set of conditions in determining a tax for the transaction”. The invention is not tangible because the claimed invention stipulates “if” a condition takes place. The claim makes no provision in the case when such conditions do not take place. Thus, it could be possible that there is no action by the device. Thus, there would be no tangible result, deeming the claim non-statutory.

Similar comments apply to **Claims 2-3 and 22-23**.

Claim Rejections - 35 USC § 112

6. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

7. **Claims 3-5, 8-9, 18-20, 29, and 38-40** are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

8. **Claim 3** recites the limitation "attempting to apply the next tax rule in the order of precedence in the process of determining and/or the transaction". The phrase "and/or" is viewed to be indefinite because it is unclear if applicant is referring to both "determining" and "the transaction" or to either "determining" or "the transaction".

9. **Claim 8** recites the limitation "the tax rule specifies a tax rate that is used determining in the tax amount for a tax applicable to the transaction". The phrase "determining in" is viewed to be vague because it is unclear if applicant is referring to determining in the tax amount or in determining the tax amount. Similar Comments apply to **Claims 9 and 29**.

10. **Claims 18 and 38** recites the limitation "the tax rules specified using configurable templates may be applied to a few but not all processes for determining or administering taxes". The phrase "may" is viewed to be vague and indefinite because it stipulates a conditional limitation. Language that suggests or makes optional but does not require steps to be performed or does not limit a claim to a particular structure does not limit the scope of a claim or claim limitation. Also, there is insufficient antecedent basis for the phrase "all processes for determining or administering taxes". Applicant did not specify as to what "processes" he is referring to.

11. **Claims 19-20 and 39-40** recite the limitation "wherein the system allows tax rules". There is insufficient antecedent basis for this limitation in the claim. Applicant did not specify disclosure of a "system" in the preceding claims. It is unclear as to what the applicant is referring to.

Claim Rejections - 35 USC § 102

12. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States.

13. **Claims 1-40**, as best understood, are rejected under 35 U.S.C. 102(b) as being anticipated by Maritzen et al (US Pat No. 5,987,429).

14. Regarding claims 1 and 21, Maritzen discloses a transaction tax determining method comprising: receiving the transaction for which taxes are to be determined (Abstract); examining a configurable template associated with a tax rule, wherein the configurable template identifies a set of attributes associated with the transaction (Column 1 line 57 – Column 2 line 5, Column 2 lines 40-56); examining a set of conditions for the set of attributes (Column 2 lines 6-17); and if each condition in the set of conditions is satisfied, using a process result associated with the set of conditions in determining a tax for the transaction (Column 2 lines 6-17).

15. Regarding claims 2 and 22, Maritzen discloses a method wherein if the set of conditions is not satisfied and if an alternative set of conditions for the set of attributes is satisfied, the method further comprises using an alternative process result associated with the alternative set of conditions in determining the tax for the transaction (Column 2 lines 6-23).

16. Regarding claims 3 and 23, Maritzen discloses a method wherein if the tax rule does not apply to the transaction and additional tax rules exist, the method further comprises attempting to apply the next tax rule in the order of precedence in the process of determining and/or the transaction (Figures 4-5).
17. Regarding claims 4 and 24, Maritzen discloses a method wherein the additional tax rules are applied in a sequence determined by a precedence ordering of the additional tax rules (Figure 2, Figures 4-5).
18. Regarding claims 5 and 25, Maritzen discloses a method wherein the precedence ordering allows the user to configure the system in a way that more specific tax rules are applied before more general tax rules are applied (Figure 2).
19. Regarding claims 6 and 26, Maritzen discloses a method further comprising allowing a user to modify configurable templates associated with the tax rules (Column 6 lines 10-29).
20. Regarding claims 7 and 27, Maritzen discloses a method wherein the tax rule specifies whether or not a specific tax is applicable to the transaction (Column 8 lines 1-10).
21. Regarding claims 8 and 28, Maritzen discloses a method wherein the tax rule specifies a tax rate that is used in determining the tax amount for a tax applicable to the transaction (Column 8 lines 11-26).
22. Regarding claims 9 and 29, Maritzen discloses a method wherein the tax rule specifies a tax status that is used in determining the tax amount for a tax applicable to the transaction (Column 8 lines 11-26).

23. Regarding claims 10 and 30, Maritzen discloses a method wherein the tax rule specifies a taxable basis formula that is used in determining the tax amount for a tax applicable to the transaction (Column 2 line 66 – Column 3 line 4).
24. Regarding claims 11 and 31, Maritzen discloses a method wherein the tax rule specifies a tax calculation formula that is used in determining the tax amount for a tax applicable to the transaction (Abstract, Figure 2, Column 2 lines 40-56).
25. Regarding claims 12 and 32, Maritzen discloses a method wherein the tax rule specifies a tax recovery rate that is used in determining the tax recovery amount for a tax applicable to the transaction (Column 8 lines 11-26).
26. Regarding claims 13 and 33, Maritzen discloses a method wherein the tax rule specifies a result that is used in determining the outcome of any process of determining or administering taxes that are applicable to the transaction (Column 2 line 18-23).
27. Regarding claims 14 and 34, Maritzen discloses a method wherein determining the tax for the transaction involves: determining which taxes are applicable to the transaction (Column 8 lines 1-10); determining a taxable basis for the transaction (Column 2 line 66 – Column 3 line 4); determining an applicable tax rate for the transaction (Column 8 lines 11-26); and calculating the tax for the transaction (Figure 5).
28. Regarding claims 15 and 35, Maritzen discloses a method wherein different sets of tax rules can be associated with different local jurisdictions (Figure 2, Column 7 lines 1-6).
29. Regarding claims 16 and 36, Maritzen discloses a method wherein the tax rule, the configurable template and the set of conditions reside in a database (Figure 4).

30. Regarding claims 17 and 37, Maritzen discloses a method wherein the tax rules specified using configurable templates are applied to processes other than determining taxes such as processes of administering taxes (Figure 2).

31. Regarding claims 18 and 38, Maritzen discloses a method wherein the tax rules specified using configurable templates may be applied to a few but not all processes for determining or administering taxes (Figure 2).

32. Regarding claims 19 and 39, Maritzen discloses a method wherein the system allows tax rules to be created for a hierarchy of tax regimes in such a way as to allow the specification of a general rule for a higher-level regime, and increasingly specific rules down the regime hierarchy to the level of taxes in the lowest level of regime (Figure 2, Column 6 lines 31-51).

33. Regarding claims 20 and 40, Maritzen discloses a method wherein the system allows tax rules to be defined for subscribers according to an open subscription model that allows sharing of rules across subscribers in a subscription hierarchy (Figure 2, Column 6 lines 31-51).

Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Faris Almatrahi whose telephone number is (571) 270-3326. The examiner can normally be reached on Monday to Friday 9:00 AM - 5:00 PM.

Art Unit: 3627

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on (571) 272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/F. Ryan Zeender/
Supervisory Patent Examiner, Art Unit 3627

Faris Almatrahi
Examiner
Art Unit 3627

FA